

The Problems and Optimization Countermeasures of the Disposal of State owned Assets in Universities

Haiying Zhao, Xiao Hou, Liyun Liu

Asset Management Office, Central University of Finance and Economics, Beijing, China

Email address:

1658793631@qq.com (Haiying Zhao), houxiaocufe@163.com (Xiao Hou), 764074261@qq.com (Liyun Liu)

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Abstract: Asset disposal is an indispensable link in asset management, and it is of great significance to strengthen the management of administrative state-owned assets. Standardizing the disposal of state-owned assets in colleges and universities can continuously improve the use efficiency and management efficiency of state-owned assets, and play an important role in promoting the preservation and appreciation of state-owned assets. Asset disposal is a coordinated and targeted work, and some problems need to be studied and standardized. This paper tries to combine the daily asset disposal work, aiming at some common problems that need to be solved, analyze the existing problems and causes of state-owned asset management in universities from three aspects of disposal methods, disposal conditions and disposal procedures, and put forward corresponding optimization countermeasures in order to enrich the theoretical research of asset management and provide reference for future practice. In the final "export" of assets - disposal process, the innovation of disposal methods, the standardization of disposal conditions, and the optimization of disposal processes are essentially to ensure the safety, integrity and efficiency of state-owned assets in colleges and universities. Strengthening the disposal of state-owned assets in colleges and universities is the concrete embodiment of the principle of "unified ownership of state-owned assets by the state and possession and use by schools".

Keywords: Asset Disposal, Optimization Countermeasures, Preservation and Appreciation

1. Introduction

In March 2017, the Ministry of Education and other five departments issued the "Several Opinions on Deepening the Reform of streamlining administration, delegating power, delegating regulation and Optimizing Services in the field of higher education", which first proposed to expand the authority of asset disposal of colleges and universities. In December, the Ministry of Education issued Several Proposals on Standardizing and Strengthening the Management of State-owned Assets of universities directly under the Ministry of Education, which authorized the disposal of fixed assets that have reached the retirement age and should be phased out for retirement to colleges and universities for approval, and again emphasized the main responsibility of colleges and universities in the supervision of state-owned assets. In January 2018, the Ministry of Education issued the Notice on the Implementation of Relevant Policies on the Management of State-owned Assets of Universities directly under the Ministry of Education,

which further detailed the relevant provisions on the implementation of the authority to dispose of assets of universities, and required the archiving and preservation of materials for the independent disposal of assets. How to adapt to the new situation, further improve the disposal of college assets and prevent the loss of state-owned assets is an important issue for colleges and universities to do a good job in asset management in the future [1].

Asset disposal is the end of the entire life cycle of assets, is the final "export" of assets, and is also the most easily despised link in the process of asset management, which needs special attention [2]. Standardizing the disposal of state-owned assets in colleges and universities can continuously improve the use efficiency and management effectiveness of state-owned assets, and play an important role in promoting the preservation and appreciation of state-owned assets.

In asset disposal work, only by accurately defining disposal conditions, flexibly choosing disposal methods, rationally standardizing disposal processes, improving

internal control mechanism construction, and avoiding disposal risks can the safety and integrity of state-owned assets be ensured to the greatest extent. At present, the introduction of the new system has put forward new and higher requirements for the management of state-owned assets in colleges and universities under the new situation of comprehensively deepening reform and economic and social development. The traditional management mode can no longer meet the new reform and management needs, and the management concept must be changed and the management mode must be innovated [3].

2. The Constraints and Difficulties of Asset Disposal in Colleges and Universities

2.1. Method of Disposal

The current provisions on the disposal of state-owned assets of colleges and universities are mainly based on the Interim Measures for the Management of State-owned Assets of Public Institutions by Decree No. 36 of the Ministry of Finance, and the Interim Measures for the Management of State-owned Assets of Colleges and Universities directly under the Ministry of Education are formulated. The disposal methods include: Scrap report loss, sale, transfer (including equity reduction), free transfer, foreign donations, replacement, monetary asset loss write-off, etc. At the same time, it is stipulated that colleges and universities that sell, transfer, transfer assets in a large number or high value should be publicly disposed of through bidding, auction and other market bidding methods. In addition, the Interim Measures for the Management of State-owned Assets of Administrative Units by Decree 35 of the Ministry of Finance stipulates that the disposal methods of assets of administrative units are as follows: the sale and replacement of assets shall be carried out by auction, bidding, transfer by agreement and other means stipulated by national laws and administrative regulations [4].

The provisions on the disposal of state-owned assets cover the basic methods of asset disposal of administrative institutions, and their contents are similar with little differences, and the provisions are slightly rough, which is difficult to follow and specifically grasp and apply [5]. The current regulations on the disposal of state-owned assets in administrative institutions can not fully meet the actual needs of the management of state-owned assets in colleges and universities, and should be revised and perfected in a timely manner, so that the grass-roots state-owned assets management personnel can have rules to follow.

2.1.1. Limitations of Disposal Methods

Auction, tender and agreement transfer are the main ways of asset disposal in colleges and universities. In practice, it can be found that the applicability of these ways has certain limitations. Auction and tender are suitable for state-owned assets with large value, large quantity or bulk disposal, but the

disposal procedures are complicated, the time is long and the cost is high [6]. The mode of transfer by agreement has certain preconditions and great risks, and is rarely used in daily asset disposal.

2.1.2. Other Methods Are Unclear

In the provisions on the disposal of state-owned assets, although it also provides for other ways stipulated by national laws and regulations, this provision is more general, and the basis is not sufficient in actual work, the use of confidence is insufficient, and it also increases the difficulty of coordination with other functional departments and is difficult to use.

2.1.3. There Is No Agreement on Specific Rules in the Disposal of Assets

In the asset disposal work, the asset disposal regulations formulated at all levels often only make normative provisions on the scope of asset disposal, disposal approval process, etc., without specific provisions on disposal rules [7]. From the perspective of asset management within colleges and universities, it is difficult to find specific policies on how to conduct bidding, auction and evaluation of asset disposal. The management work is difficult to carry out effective internal control, which may lead to the emergence of asset management risks.

2.2. Conditions of Disposal

In the practice of state-owned assets management in colleges and universities, the development of assets management is not balanced, and the phenomena of heavy purchase and light disposal still exist in different degrees [8]. The new regulations have great autonomy and arbitrariness in asset disposal, and the risk of causing the loss of state-owned assets is also greater. Therefore, to strengthen the management of state-owned assets in colleges and universities, it is necessary to further clarify the positioning of asset disposal conditions, so as to standardize the asset disposal behavior.

2.2.1. The Disposal Conditions Are Not Clear If the Service Life Is Not Reached

Assets that have been scrapped or eliminated refer to assets that have no use value, can not meet the needs of the work, or have exceeded the service life, and really need to be scrapped or eliminated. The definition itself has a certain degree of abstraction so the operability of the disposal conditions depends more on the identification conclusion.

2.2.2. The Principle of Continued Use Is Not Strictly Defined

The protection of state-owned assets means that the use of state-owned assets should be fully utilized, and the disposal mechanism should be innovatively explored with the goal of the safety and integrity of assets, saving resources and improving the use efficiency. The update speed should not be accelerated due to the new trend, resulting in the disposal of assets that can continue to be used, and the purchase of new assets wastes a lot of funds. If the asset is still usable, then the principle should be continued use. If the assets do need to be disposed of, then efforts should be made to realize the market

value of the assets and avoid the loss of state-owned assets. For idle assets, the allocation should be flexible or the disposal speed should be accelerated to prevent the idle time from being too long and reducing the value.

2.3. Disposal Procedures

The general procedures for the disposal of state-owned assets in colleges and universities are: declaration, examination, approval, processing, account adjustment and filing. Examining the disposal procedure is conducive to improving the internal operation mechanism of colleges and universities and improving the disposal efficiency [9].

2.3.1. Complex Asset Disposal Procedures

The process of asset disposal is complicated, including many procedures such as scrapping application and approval, salvage value recovery, financial accounting and reporting. This work lacks the working force from the top down, the asset users despise the asset disposal work, the staff is small, and the work is difficult to promote. With the increase of teaching and research funds in colleges and universities, the disposal amount of instruments and equipment and other assets has also increased greatly, and the daily processing workload is relatively large, coupled with complex procedures, which will affect the quality and efficiency of asset disposal work [10].

2.3.2. Long Asset Disposal Cycle

Long asset disposal cycle is also a difficult point for asset disposal work. The corresponding process and standard provisions of asset disposal are not clear, and the disposal work cycle is unpredictable. From the perspective of the internal process of asset disposal, to carry out hierarchical approval, it is necessary to prepare complete supporting materials in accordance with the provisions, and those who meet certain standards should be identified and evaluated by the expert group in accordance with the provisions, and the audit cycle should be affected by many objective factors [11].

3. Actively Explore the University Assets Disposal Problem Optimization Countermeasures

Asset life cycle management is the whole process and comprehensive management of assets, and the pursuit of cost minimization and profit maximization in the whole management process to improve the efficiency of assets [12]. From the perspective of university management practice, the life cycle of assets can be divided into three stages: allocation, use and disposal. Therefore, in the final "export" of assets - disposal process, the innovation of disposal methods, the standardization of disposal conditions, and the optimization of disposal processes are essentially to ensure the safety, integrity and efficiency of state-owned assets in colleges and universities.

3.1. Explore Various Ways to Dispose of State-Owned Assets

The provisions on the disposition of state-owned assets in colleges and universities should be unified in accordance with the needs of strengthening the management of state-owned assets in colleges and universities. At present, its main ways include: auction; Open bidding; Competitive negotiation; Transfer funds; Agreed transfer (including replacement); Donate; Other methods approved by the state-owned assets supervision department at the same level. For other methods approved by the regulatory authorities, it is suggested that a certain degree of autonomy can be granted, according to the actual work, in line with the overall requirements of state-owned assets supervision and management within the framework of independent selection, can also be organized by the higher departments to demonstrate the corresponding standardization and unification.

3.2. Add the Principle Provisions of Disposal Conditions

In view of the difficulty in refining the disposal conditions that have not reached the retirement age, it is necessary to add principled provisions to guide the exercise of the disposal right from a macro perspective and strengthen the restrictions on the disposal right [13]. The fact that the unreached service life is difficult to quantify pushes the operability of enhanced disposal conditions to the road of setting definition. It is suggested to improve and adjust by setting accurate definition and adding principle provisions of disposal conditions.

3.3. Optimize Handling Procedures

Universities need to focus on optimizing processes, reducing links and improving work efficiency on the basis of openness, fairness and justice [14]. On the macro level, it is necessary to implement the processes of declaration. On the micro level, the application materials for asset disposal can be simplified. In accordance with the principle of substance over form, the assets disposal materials to be submitted by the unit are simplified.

3.4. Establish a Sound Asset Disposal Trading Platform

In practice, the total amount of assets to be disposed of in colleges and universities is large and the service cycle is long. It is suggested that recycling companies with good reputation, strong strength and high disposal capacity should be selected to improve the construction of disposal platforms. According to the characteristics of assets to be disposed of, which is conducive to colleges and universities to efficiently solve asset disposal in some special circumstances.

3.5. Establish Public Warehouses

In actual work, it is often encountered that the amount of assets disposed of by various departments is small, so that the state-owned assets management department can be responsible for setting up public property warehouses. According to the actual needs, it is suggested that the asset management department take the lead in establishing a waste

material recycling warehouse, so that the low value and scattered assets of each unit can be disposed of in time, so as to improve the efficiency of asset disposal and reduce the disposal cost without affecting the normal public affairs.

4. Conclusion

As an integral part of the asset management of colleges and universities, only by constantly standardizing the asset disposal can we meet the new requirements of the management department for the asset management of colleges and universities [15]. The centralized asset management unit will re-optimize the work process according to the new rules and regulations, so that the asset disposal work has rules to follow, and make it more scientific, standardized and institutionalized. In the future, we will continue to diligently explore in specific asset disposal management practices, analyze problems according to local conditions, and adhere to fair, open and orderly asset disposal to ensure the value of state-owned assets.

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